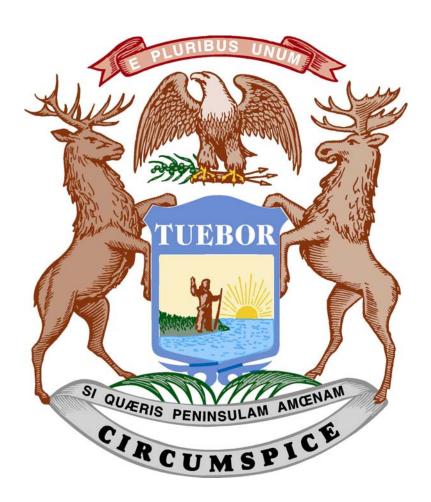
Receipts and Distribution of Indian Casino Revenue by Local Revenue Sharing Boards 2007



Prepared by Office of Revenue and Tax Analysis Michigan Department of Treasury

Required by Section 973 (5) of Public Act 127 of 2007.

Receipts and Distribution of Indian Casino Revenue by Local Revenue Sharing Boards Report 2007

Section 973 (5) of Public Act 127 of 2007 requires Treasury to report to the House and Senate Appropriations Committees and the State Budget Director on the receipts and distribution of Indian Casino revenues by local revenue sharing boards (local government units).

Under the Consent Judgement, the seven tribes who signed the August 1993 Tribal-State Gaming Compact are required to pay 2 percent of their electronic video gaming and slot machine profits to local units of government in the immediate vicinity of each tribal casino.

Under the December 1998 Compact agreement, the four tribes who gained the right to open a casino in Michigan, Little River Band of Ottawa, Little Traverse Bay Band of Odawa, Nottawaseppi Huron Band of Potawatomi, and Pokagon Band of Potawatomi, are required to pay 2 percent of their electronic video gaming and slot machine profits to the Local Revenue Sharing Board (LRSB). The LRSB's sole function is to determine and make allocations of the tribal payments to all local units of government that incur costs for hosting the casinos.

In 2007, ten tribes operated casinos in Michigan, under either the 1993 or 1998 Compact. Historical data on the 2 percent payment made by these tribes to their respective local units of government was obtained from the Michigan Gaming Control Board (MGCB) website (http://www.michigan.gov/documents/2_percent_Payments_76617_7.pdf, 07/09/2008 release). According to the MGCB, the Pokagon Band of Potawatomi has withheld its 2007 2 percent payments to its designated LRSB. The payments withheld total \$977,266 for the August 2 through September 30th, 2007 period, and \$2,932,078 for the October 1st through March 31st, 2008 period.

From 1994 through 2007, Native American Tribes operating casinos in Michigan have made total payments of \$187.3 million to local units of government. In 2007, those payments totaled over \$17.1 million.

Acknowledgements

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Table 1
Indian Casinos Revenue to Local Governments
1994 to 2007

	•	Grand Traverse			Lac Vieux		Little			Sault Ste.	
		Band of		Keweenaw	Desert	Little River	Traverse Bay	Saginaw	Pokagon	Marie	
Year	Bay Mills Indian Community	Ottawa and Chippewa <u>Indians</u>	Hannahville Indian Community	Bay Indian Community	Band of Lake Superior <u>Chippewa</u>	Band of Ottawa <u>Indians</u>	Band of Odawa <u>Indians</u>	Chippewa Indian <u>Tribe</u>	Band of Potawatomi Indians (*)	Tribe of Chippewa <u>Indians</u>	Total Payments
									· <u> </u>		
1994	\$30,218	\$369,552	\$220,035	\$206,001	\$94,985	n.a.	n.a.	\$1,696,111	n.a.	\$984,321	\$3,601,223
1995	154,587	541,252	293,201	360,407	131,946	n.a.	n.a.	3,388,876	n.a.	1,710,403	\$6,580,674
1996	358,282	829,460	334,616	391,579	152,551	n.a.	n.a.	4,177,890	n.a.	2,030,778	\$8,275,156
1997	388,091	1,168,407	353,091	510,129	282,522	n.a.	n.a.	5,493,602	n.a.	1,851,505	\$10,047,347
1998	471,124	1,699,952	347,644	467,178	308,392	n.a.	n.a.	6,659,672	n.a.	2,018,592	\$11,972,553
1999	481,454	1,830,855	554,543	503,557	307,166	337,155	n.a.	7,362,008	n.a.	2,114,801	\$13,491,540
2000	478,992	1,799,013	592,396	555,265	328,213	1,189,043	599,421	7,353,827	n.a.	1,978,515	\$14,874,685
2001	488,297	1,908,023	632,746	583,549	350,243	1,484,142	839,415	7,150,869	n.a.	2,004,084	\$15,441,367
2002	532,809	1,983,770	694,402	594,198	400,464	1,715,218	978,898	7,683,494	n.a.	1,932,658	\$16,515,912
2003	528,220	1,827,910	707,674	624,866	447,648	1,955,582	1,338,605	7,716,455	n.a.	1,913,192	\$17,060,152
2004	561,724	1,865,481	738,641	627,800	466,167	2,129,030	1,079,947	7,726,614	n.a.	1,926,099	\$17,121,504
2005	572,540	1,887,741	931,032	673,472	504,480	2,140,802	1,137,338	7,732,270	n.a.	1,960,729	\$17,540,404
2006	622,334	1,807,757	937,561	591,597	475,382	2,167,563	1,179,263	7,899,977	n.a.	1,982,291	\$17,663,724
2007	654,396	1,702,142	1,026,129	665,649	464,840	2,096,077	1,228,587	7,329,998	0	1,951,265	\$17,119,082
Total	\$6,323,068	\$21,221,316	\$8,363,712	\$7,355,246	\$4,714,998	\$15,214,612	\$8,381,474	\$89,371,663	\$0	\$26,359,233	\$187,305,322

Source:

Prepared By: Office of Revenue and Tax Analysis, Michigan Department of Treasury

[.] Data for 1994 through 2006: from Michigan Gaming Control Board (MGCB) webpage, 07/09/2008 version of 2% Payment to Local Governments table. Data for 2007: from Tribes and the Local Revenue Sharing Boards (LRSB).

^{.(*)} From MGCB: Pokagon Band of Potawatomi Indians withheld 2% payments to LRSB: \$977,266 for 08/02/07-09/31/07 period, and \$2,932,078 for 10/01/07-03/31/07 period.

Table 2
Indian Casinos Revenue to Local Governments
2007 Receipts

		2007	
7D. 21	1 st Semi-Annual	2 nd Semi-Annual	Total
Tribes	Payment	Payment	Payments
Bay Mills	\$298,788	\$355,608	\$654,396
Grand Traverse	\$774,764	\$927,379	\$1,702,142
Hannahville	\$463,705	\$562,424	\$1,026,129
Keweenaw Bay	\$313,345	\$352,305	\$665,649
Lac Vieux Desert (1)	n.a.	n.a.	\$464,840
Little River	\$991,392	\$1,104,684	\$2,096,077
Little Traverse Bay	\$638,431	\$590,156	\$1,228,587
Pokagon Band (2)	\$0	\$0	\$0
Saginaw Chippewa	\$3,608,149	\$3,721,849	\$7,329,998
Sault Ste. Marie	\$876,633	\$1,074,632	\$1,951,265
Total Payments	\$7,965,206	\$8,689,036	\$17,119,082

Note:

- (1). Tribe did not provide data on semi-annual payments, only on total payments for 2007.
- (2). From MGCB: Tribe withheld 2% payments to LRSB (\$977,266 for 08/02/07-09/31/07 period, and \$2,932,078 for 10/01/07-03/31/08 period). Tribe is putting the payments in escrow.

Source:

. Native American Tribes, and Local Revenue Sharing Boards.

Prepared By: Office of Revenue and Tax Analysis, Michigan Department of Treasury

Table 3
Indian Casinos Revenue to Local Governments
2007 Receipts and Distribution

Receipts	Bay Mills Indian Community	Saginaw Chippewa Indian Tribe
1 st Semi-Annual Payment	\$298,788	\$3,608,149
2 nd Semi-Annual Payment	\$355,608	\$3,721,849
Total	\$654,396	\$7,329,998
Distribution		
Total	\$654,396	\$7,329,998
Bay Mills Township	\$163,599	
Superior Township	163,599	
Chippewa County	163,599	
Ambulance Service	163,599	
Isabella/Gratiot RESD & Special I	Education	\$28,689
City of Mt. Pleasant		819,639
Isabella County		1,588,525
Chippewa Township		350,830
Deerfield Township		699,553
Denver Township		123,953
Isabella Township		421,313
Nottawa Township		32,953
Union Township		130,000
Wise Township		197,920
Village of Shepherd		132,953
Beal City Public Schools		65,960
Chippewa Hills Public Schools		67,920
Mt. Pleasant Public Schools		2,550,643
Shepherd Public Schools		119,148

Source: Bay Mills Indian Community.
Saginaw Chippewa Indian Tribe

Table 4 Indian Casinos Revenue to Local Governments 2007 Receipts and Distribution

Grand Traverse Band of Ottawa and Chippewa

Receipts	Indians
1 st Semi-Annual Payment	\$774,764
2 nd Semi-Annual Payment	\$927,379

Total	\$1,702,142	Total Distribution	1,702,142	
Gov't to Gov't Agreement - Antrim County	\$12,775	Antrim County Commission on Aging	2,500	
Gov't to Gov't Agreement - Benzie County	16,425	Beaver Island Rural Health Center	6,800	
Gov't to Gov't Agreement - Charlevoix County	12,775	Benzie Area Historical Society	10,000	
Gov't to Gov't Agreement - Leelanau County	52,750	Benzie County Road Commission	15,000	
Beaver Island Fire	9,000	Benzie County Sheriff's Office	24,300	
Benzie County Council on Aging, Inc.	10,000	Big Brothers Big Sisters of Northwestern Michigan	30,000	
Benzie County Prosecutor's Office	7,812	Charlevoix County	10,000	
Benzie Housing Council	10,000	Charlevoix Senior Citizens Center, Inc.	10,000	
Boyne City Public Schools, Title VII Anishinaabe E	ducation Program 15,000	Child & Family Services of Northwest Michigan	20,086	
Charlevoix Community Food Pantry	5,000	Child & Family Services of Northwest Michigan	9,134	
Charlevoix County Humane Society	2,500	Elk Rapids Schools	40,000	
Charlevoix Public School - Title VII Program	37,000	Elk Rapids Schools' Wrestling Program	10,000	
East Jordan Public Schools Title VII - Indian Educat	tion 11,000	Frankfort City Fire Department	17,100	
Elk Rapids Public School	30,000	Grand Traverse Area Catholic Schools	10,000	
Elk Rapids Public Schools - Native American Progra	am 31,000	Grand Traverse County	10,000	
Father Fred Foundation	25,000	Grand Traverse County	25,000	
Forest Area Community Schools - Title IX Indian Ed	ducation Program 9,000	Grand Traverse County	50,000	
Frankfort-Elberta Athletic Assoc./Frankfort-Elberta	Area Sch.	Grand Traverse County Commission on Aging	27,000	
and City of Frankfort	10,000	Grand Traverse County for Conservation Resource Alliance	50,000	
Grand Traverse Area Catholic Schools	15,000	Grand Traverse County Metro Fire Department	6,000	
Leelanau Christian Neighbors	10,000	Leelanau Christian Neighbors	10,000	
Leelanau County Road Commission	35,200	Leelanau County	21,000	
Leland Township	12,000	Leelanau County	50,000	
Michael's Place	10,458	Leelanau County Family Coordinating Council	20,000	
Milton Township	8,096	Leelanau County Government	25,000	
Northern Michigan Helping Hands	7,000	Leelanau County Planning & Community Development	10,495	
Northport Public Schools - Indian Education Program	m 33,000	Leelanau County Solid Waste Council	20,000	
Northwest Academy	7,000	Leland Township Fire Department	11,246	
Northwestern Michigan College/ WNMC Radio	10,000	Mancelona Public Schools	6,874	
Suttons Bay Public Schools	25,000	Michigan Land Use Institute	27,968	
Suttons Bay Public Schools	100,000	Northwest Michigan Human Services Agency, Inc.	30,000	
Suttons Bay-Bingham Fire & Rescue Authority	1,150	Planned Parenthood of West and Northern Michigan	10,200	
Suttons Bay-Bingham Fire & Rescue Authority	9,822	Saving Birds Thru Habitat	10,000	
TART Trails, Inc.	30,000	South Torch Lake Fire District	15,000	
TBAISD - Traverse Heights Public School Special E	Education 15,000	TCAPS - East Jr, West Jr. West Sr. & Traverse City High Schools	15,000	
TCAPS - Indian Education Program	86,000	TCAPS - Old Mission Elementary School	4,588	
TCAPS - Norris Elementary, East Junior High, West	Junior High,	TCAPS - Traverse City West Sr. High	10,000	
Central High, and West Senior High Schools	4,000	TCAPS - West Jr. High	10,000	
TCAPS - STEP Program	5,000	TCAPS - Youth Corp Program	10,000	
Traverse City West Football Program	10,000	The Father Fred Foundation	50,000	
Village of Beulah/Darcy Public Library of Beulah	10,000	Third Level Crisis Intervention Center, Inc.	7,500	
Whitewater Township	24,000	Traverse City At-Risk Boxing	11,000	
Gov't to Gov't Agreement - Antrim County	12,775	Traverse City Junior Golf Association	10,000	
Gov't to Gov't Agreement - Benzie County	19,163	Tri-County Coalition for the Prevention of Child Abuse		
Gov't to Gov't Agreement - Charlevoix County	12,775	& Neglect/Traverse City Area P.S.	20,000	
	63,875	Women's Resource Center	20,000	

Source: The Grand Traverse Band of Ottawa and Chippewa Indians.

Table 5
Indian Casinos Revenue to Local Governments
2007 Receipts and Distribution

Receipts	Hannahville Indian Community		
1 st Semi-Annual Payment	\$463,705		
2 nd Semi-Annual Payment	\$562,424		
Total	\$1,026,129	Total Distribution	\$1,026,129
Delta County	\$182,340	Nadeau Township	6,201
Delta County Conservation District	95,000	Spaulding Township	14,934
Menominee County	35,389	Stephenson Township	1,387
Menominee County Road Commission	40,000	Wells Township	36,980
City of Escanaba	8,000	Bark River Harris School	177,892
City of Gladstone	4,100	Big Bay de Noc School District	10,000
City of Menominee	17,675	Carney Nadeau Public School	13,000
Bark River Township	21,950	Escanaba Area Public Schools	39,000
Cedarville Township	4,439	Gladstone Public Schools	22,000
Dagget Township	3,500	Menominee Public Schools	8,109
Faithorn Township	6,348	Nah Tah Wahsh Public School Academy	184,577
Gourley Township	21,585	North Central Area School District	24,784
Lake Township	2,500	Stephenson Area Public Schools	7,500
Harris Township	3,400	North Menominee Schools	14,540
Meyer Township	19,000		

Source: Hannahville Indian Community.

Table 6
Indian Casinos Revenue to Local Governments
2007 Receipts and Distribution

Receipts	Lac Vieux Desert Band of Lake Superior Chippewa	Keweenaw Bay Indian Community
1 st Semi-Annual Payment	n.a.	\$313,345
2 nd Semi-Annual Payment	n.a.	\$352,305
Total	\$464,840	\$665,649
Distribution		
Total	\$464,840	\$665,649
Watersmeet Township	\$332,330	
Watersmeet School	14,010	
Gogebic County Sheriff's Department	500	
McMillan Township	40,000	
Stannard Township	20,000	
City of Wakefield	14,000	
Gogebic Community Collge	1,000	
Bessemer High School	15,500	
Ewen Trout Creek High School	17,500	
Forest Park High School	10,000	
Baraga Area Schools		\$86,014
Baraga Co Treasurer		71,446
Baraga Township		53,781
L'Anse Area Schools		42,930
L'Anse Township		4,839
Village Of Baraga		37,125
Village of L'Anse		3,542
Chocolay Township		95,021
County of Marquette		138,051
City of Marquette		55,000
Sands Twp		11,400
Delta County Sheriff		25,000
West Branch Township		41,500

Source: Lac Vieux Desert Band of Lake Superior Indians.

Keweenaw Bay Tribal Community.

Table 7 Indian Casinos Revenue to Local Governments 2007 Receipts and Distribution

Receipts	Little River Band of Ottawa Indians
1 st Semi-Annual Payment	\$991,392
2 nd Semi-Annual Payment	\$1,104,684
Total *	\$2,096,077
Total Distribution *	\$2,228,521
Arcadia Township	\$2,500
Bear Lake/KND/Onekama Schools	31,000
City of Manistee	11,230
City of Manistee Police	12,500
Cleon Township Fire Dept.	11,450
Manistee Area Public Schools	1,086,746
Manistee Co. Human Services Board	2,949
Manistee Co. Public Library	16,700
Manistee Co. Probation/Parole	13,292
Manistee Co. Family Ct. Division	22,000
Manistee Co. Firefighters Assoc.	19,279
Manistee Co. Medical Care Facility	15,858
Manistee Co. Sheriff Dept.	54,314
Manistee County	443,769
Manistee ISD	111,304
Manistee Township	97,840
Manistee Twp. Fire Dept.	4,600
Village of East Lake	8,617
West Shore Community College	164,809
West Shore Medical Center	42,000
Administration	55,765

Note: * Due to 6 month delay from the time paymnets are received until the time they are distributed, the actual revenue and expenses do not balance.

Source: Manistee Local Revenue Sharing Board.

Table 8
Indian Casinos Revenue to Local Governments
2007 Receipts and Distribution

Little Traverse Bay Band of Odawa

Receipts	Indians		
1 st Semi-Annual Payment	\$638,431		
2 nd Semi-Annual Payment	\$590,156		
Total	\$1,228,587	Total Distribution	\$1,190,026
Alanson Beautification Center	\$13,500	Harbor Hall, Inc.	\$12,239
Alanson Littlefield Fire Board	25,000	Harbor Springs Area Fire Dept.	33,500
Allied E.M.S.	25,486	Harbor Springs Community Day Care	2,700
Bay Bluffs-Emmet County MCF	9,079	Harbor Springs Police Dept	2,500
Bear Creek Township	75,000	Harbor Springs Schools	13,234
CASA	6,000	Lakeview Academy	65,788
CCE Central Dispath	51,676	Little Traverse Humane Society	7,000
Challenge Mountain	20,000	Manna Project	20,000
Child and Family Services of NW	MI 6,000	MSU Extension	4,700
Class of 2007 Parent Committee	3,000	NMH Foundation	18,000
Colorado Challenge	5,750	North Central MI College Foundation	5,100
Conservation Resource Alliance	15,000	Northern Community Mediation	3,986
Crooked Tree Afts Center	6,000	Northwest MI Cancer Crusaders	8,000
COATS	24,700	Northwest MI Community Health Agend	ey 16,000
Emmet Conservation District	2,000	Petoskey Little League	24,500
Emmet County 4-H	3,000	Petoskey Youth Soccer	30,000
Emmet County Parks	25,000	Resort-Bear Creek Fire Dept.	73,954
Emmet County Sheriff's Dept.	72,069	Resort Township	10,000
Emmet County Sheriff's Dept. SA	NE 73,875	Springvale Township Fire Dept.	50,000
Friendship Centers of Emmet Cou	inty 11,250	Village of Machinaw City	30,150
Hammerhead Swim Club	4,000	YMCA of Northern MI	18,000
		Administration	263,288

Source: Emmet County Local Revenue Sharing Board.

Table 9
Indian Casinos Revenue to Local Governments
2007 Receipts and Distribution

Sault Ste. Marie Tribe of Chippewa

Receipts	<u>Indians</u>
1 st Semi-Annual Payment	\$876,633
2 nd Semi-Annual Payment	\$1,074,632

			\$1,951,265	
Total	\$1,951,265	Total Distribution		
Alger County	\$62,500	Mackinac County Sheriff Dept.	22,500	
Alger County Sheriff's Office	19,000	Manistique Area Schools	8,000	
Autrain Township	5,000	Manistique Township	7,000	
Big Bay De Noc School	8,000	Manistique, City of	20,000	
Bay De Noc Community College	16,000	Marquette Area Public Schools (MAPS)	17,000	
Brevort Township	36,806	Marquette County	26,586	
Chippewa County	59,500	Marquette County Sheriff Dept	6,000	
Chippewa County Sheriff Department	50,000	Marquette, City of	10,000	
City of Mackinac Island	11,275	Moran Township School District	21,000	
Clark Township	22,000	Munising Cooperative Pre-School	1,000	
Consolidated Community Schools	93,746	Munising Public Schools	19,908	
Delta County Sheriff Department	17,000	Munising Township	10,000	
DeTour Village	1,000	Munising, City of	14,386	
Drummond Island Township	21,800	Nah Tah Wahsk School Academy	5,000	
Engadine Consolidated Schools	13,500	Negaunee Public Schools	8,000	
Escanaba Area Public Schools	8,000	Northern Michigan University	19,300	
Escanaba, City of	10,000	Pickford Public Schools	4,700	
Garden Township Fire Dept	4,500	Portage Township	5,000	
Garfield Township	22,500	Raber Township	4,106	
Germfask Township	6,000	Rapid River Pub.Schools - Indian Ed.	8,000	
Gladstone Area Public Schools	14,874	Sault Area Public Schools	148,242	
Gwinn Area Community Schools	3,000	Sault Ste. Marie, City of	381,429	
Hendricks Township	21,000	Schoolcraft County	9,000	
Hudson Township Fire Dept	5,000	Schoolcraft County / MSU Ext. Office	3,000	
Hulbert Township	5,000	Schoolcraft County Sheriff	16,000	
Inwood Township	4,806	St. Ignace Area Schools	29,499	
Ishpeming Public Schools	8,000	St. Ignace Rec & Comm Center	37,000	
Kinross Charter Township	50,380	St. Ignace Township	20,000	
Lake Superior State University	70,450	St. Ignace, City of	271,398	
Les Cheneaux Community Schools	5,000	Sugar Island Township	40,000	
Luce County	16,074	Tahquamenon Area Schools	2,000	
Luce County Sheriff Department	17,000	Township of Burt	1,000	
Mackinac County	17,500	Village of Garden	1,500	
		West Branch Township	27,500	

Source: Sault Ste. Marie Tribe of Chippewa.